

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
ONE HUNDRED EIGHTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIC D. KASENETZ, AT 212-310-8737.**

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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED EIGHTY-EIGHTH
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE LPS CLAIMS)**

PLEASE TAKE NOTICE that on September 12, 2011, Lehman Brothers
Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and
debtors in possession (collectively, the "Debtors"), filed their one hundred eighty-eighth
omnibus objection to claims (the "Debtors' One Hundred Eighty-Eighth Omnibus Objection to

Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ One Hundred Eighty-Eighth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred Eighty-Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Lee J. Goldberg, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **October 13, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred Eighty-Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Eighty-Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 12, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
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**DEBTORS' ONE HUNDRED EIGHTY-EIGHTH
OBJECTION TO CLAIMS (DUPLICATIVE LPS CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
ONE HUNDRED EIGHTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
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OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIC D. KASENETZ, AT 212-310-8737.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, in the above-
referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"),
respectfully represent as follows:

Relief Requested

1. The Debtors file this one hundred eighty-eighth omnibus objection to claims (the “One Hundred Eighty-Eighth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases, ECF No. 6664 (the “Procedures Order”), seeking to disallow and expunge the claims listed on Exhibit A annexed hereto which are duplicative of other filed claims based on Lehman Programs Securities.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative LPS Claims”) which generally were filed by the beneficial holders of Lehman Programs Securities are substantively duplicative, in whole or in part, of the corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) which generally were filed by a bank, broker or other party on behalf of the beneficial holders of the same Lehman Programs Securities.

3. This One Hundred Eighty-Eighth Omnibus Objection to Claims does not affect the Surviving Claims and does not constitute any admission or finding with respect to the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Duplicative LPS Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009, ECF No. 2583, the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code, ECF No. 7531.

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

9. On July 2, 2009, the Court entered its Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Proof of Claim Form (the "Bar Date Order"). The Bar Date Order set forth specific alternative claim filing procedures (the "Lehman Programs Securities Procedures") that apply to the "filing of any

and all claims (including claims under a related Guarantee) against the Debtors arising from securities issued by the Debtors or any of the Debtors' affiliates [to investors] located outside of the United States, solely to the extent identified on <http://www.lehman-docket.com> under the heading 'Lehman Programs Securities' (any such security, a 'Lehman Program Security')” (Bar Date Order at 12). The Lehman Programs Securities Procedures resulted from extensive negotiations among the Debtors, the Creditors' Committee, the issuers of Lehman Programs Securities, Euroclear Bank (“Euroclear”), Clearstream Bank (“Clearstream”), and a large group of creditors.

10. The Bar Date Order set forth the Lehman Programs Securities Procedures that specifically required, among other things, that claims for Lehman Programs Securities “include either a Euroclear electronic instruction reference number or a Clearstream blocking reference number” (a “Blocking Number”). (*Id.* at 13.) Each Blocking Number issued by the applicable clearing agency relates to a specific holder of a specific Lehman Program Security in a specific amount. The issuance of a Blocking Number prevented the holder of a Lehman Program Security from trading that security through November 2, 2009 (the “Lehman Programs Securities Bar Date”) and is utilized by the Debtors to reconcile such claims.

11. The Lehman Programs Securities did not have an indenture trustee that would file a global claim on behalf of all holders of a particular security; therefore, there was uncertainty among some security holders as to the appropriate and authorized party to file such claims. To address such uncertainty, the Lehman Programs Securities Procedures provided flexibility regarding the identity of the party authorized to file such claims (“claims based on any Lehman Programs Securities shall not be disallowed on the ground that such claims were not filed by the proper party or an authorized agent, as contemplated by Bankruptcy Rule 3001(b).”)

(Bar Date Order at 14.) Claims based on Lehman Programs Securities were filed by beneficial holders of such security and/or banks, brokers, custodians or other parties on behalf of the beneficial holders.

The Duplicative LPS Claims Should Be Disallowed and Expunged

12. The Debtors reviewed claims based on Lehman Programs Securities. Using the Blocking Numbers, the International Security Identification Numbers (“ISIN”), notional amounts, and other information provided on the claims, the Debtors identified that in certain cases, duplicative claims were filed in respect of a particular security. In such cases, the beneficial holder of the security filed a claim based on its holdings, and another party (including, without limitation, a beneficial holder’s bank, broker or other agent) also filed a claim on behalf of such holder based on the same security.

13. Each Duplicative LPS Claim seeks to recover, in whole or in part, for the same alleged obligation and on behalf of the same individual as the Surviving Claim. To avoid paying out distributions twice on the same obligation, this objection seeks to expunge the Duplicative LPS Claims.

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

Accordingly, courts in the Southern District of New York routinely disallow and expunge duplicative claims filed against the same debtor. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

16. Further, the Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

17. The Duplicative LPS Claims should be disallowed as substantively duplicative, in whole or in part, of the Surviving Claims. For the sake of administrative efficiency and in the interest of reducing expenses relating to the administration of these claims, the Debtors are generally seeking to expunge claims filed by the beneficial holders of Lehman Programs Securities and deem the claims of the banks, brokers, custodians or other parties filed on behalf of the beneficial holders as the Surviving Claims. Any distribution that is made on the Surviving Claims will be made to the bank, broker, custodian or other party, and such party will then be responsible for remitting such distributions to the applicable beneficial holders of the Lehman Programs Securities. Such procedures will enable the Debtors to communicate with fewer parties regarding a determination of the allowed amount of such claims and to make distributions to fewer parties on account of such claims. Notwithstanding anything in this

paragraph, if the claim filed by a beneficial holder includes a valid Blocking Number, but a claim filed by another party on account of the same security on behalf of such beneficial holder does not include a valid Blocking Number, the Debtors are seeking to disallow and expunge the claim of such other party as duplicative and deem the claim of the beneficial holder as the Surviving Claim.

18. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge the Duplicative LPS Claims listed on Exhibit A to the extent set forth therein. The Surviving Claims will remain on the claims register subject to further objections on any basis.

Notice

19. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Eighty-Eighth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A under the heading "*Claims to be Disallowed and Expunged*," and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases, ECF No. 9635. The Debtors submit that no other or further notice need be provided.

20. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: September 12, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	AGRICULTURAL BANK OF TAIWAN ATTN: SUN-CHYI LAI (MGR, DEPT OF TREASURE) 2F, NO.71, GUANCIAN RD. TAIPEI CITY, TAIWAN, PROVINCE OF CHINA	12/16/2009	08-13555 (JMP)	65952	\$150,177,083.33*	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
2	ALDEN GLOBAL DISTRESSED OPPORTUNITIES MASTER FUND, L.P. TRANSFEROR: METHOD INVESTMENTS & ADVISORY LTD C/O ALDEN GLOBAL CAPITAL ATTN: CHRIS SCHOFIELD 885 THIRD AVE NEW YORK, NY 10022	10/30/2009	08-13555 (JMP)	57741	\$9,672,115.28	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPOGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
3	BANK OF PANHSIN OFFSHORE BANKING BRANCH ATTN: JENNIE LIN 2F 358, SEC. 2 BADE ROAD SUNG SHAN DIST. TAIPEI, TAIWAN, PROVINCE OF CHINA	11/21/2008	08-13555 (JMP)	835	\$3,009,200.16	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	BOTTICELLI, L.L.C. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167	11/19/2010	08-13555 (JMP)	67200	\$85,800,000.00	TRANSFERRED TO: BOTTICELLI, L.L.C. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO GORDON & CO., L.P./CLO GROUP/ ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167	11/02/2009	08-13555 (JMP)	62783	\$85,800,000.00
	TRANSFERRED TO: AG SUPER FUND INTERNATIONAL PARTNERS, L.P. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P/CLO GROUP/ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167				\$14,200,000.00	TRANSFERRED TO: AG SUPERFUND INTERNATIONAL PARTNERS, L.P. TRANSFEROR: RBS SECURITIES INC. C/O ANGELO, GORDON & CO., L.P./CLO GROUP/ ATTN: MICHAEL NICOLO 245 PARK AVENUE, 26TH FLOOR NEW YORK, NY 10167				\$14,200,000.00
5	CENTRAL REINSURANCE CORP CONTACT PERSON: VINCENT TING 12F 53 NANKING EAST RD. SEC 2 TAIPEI, 104 TAIWAN, PROVINCE OF CHINA	09/22/2009	08-13555 (JMP)	30664	\$38,214,750.00	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
6	E-CAPITAL PROFITS LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	10/27/2009	08-13555 (JMP)	50007	\$4,500,000.00	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
7	FARGLORY LIFE INSURANCE CO., LTD 18 FL., NO. 200, KEELUNG RD., SEC. 1 TAIPEI TAIWAN, 110 CHINA	11/05/2008	08-13555 (JMP)	503	\$67,000,000.00	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
8	GOLDMAN SACHS INTERNATIONAL C/O GOLDMAN SACHS & CO. 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	03/30/2010	08-13555 (JMP)	66434	\$1,865,671.64	TRANSFERRED TO: GOLDMAN SACHS INTERNATIONAL TRANSFEROR: DAIWA SECURITIES CAPITAL MARKETS CO. LTD. C/O GOLDMAN, SACHS & CO. 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	11/02/2009	08-13555 (JMP)	62783	\$1,898,704.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
9	GOLDMAN, SACHS & CO. TRANSFEROR: MASTER TRUST BANK OF JAPAN, LTD, THE ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	10/27/2009	08-13555 (JMP)	49556	\$9,411,321.82	TRANSFERRED TO: GOLDMAN, SACHS & CO. TRANSFEROR: THE MASTER TR BANK OF JAPAN LTD ACTING AS TTEE FOR FUND NO 400037066 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	11/02/2009	08-13555 (JMP)	62783	\$9,493,521.00
10	HACHIJUNI SECURITIES CO., LTD. ATTN: NORIO AIKAWA UEDA-SHI TOKIDA 2-3-3 NAGANO, 386-0018 JAPAN	10/30/2009	08-13555 (JMP)	59199	\$946,431.95*	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
11	HALEWOOD COMPANY LIMITED ATTN: COLIN LAM C/O MOSSACK FONSECA & CO (BVI) LTD PO BOX 3136 ROAD TOWN TORTOLA, VIRGIN ISLANDS (BRITISH)	11/02/2009	08-13555 (JMP)	62735	\$2,131,894.93*	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

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SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	HANADA SHOKAI CO., LTD. ATTN: YOSHIKI SHIMONO 7-12 I-CHOME, FUKAEKITA, HIGASHIMARI-KU OSAKA, 537-0001 JAPAN	10/30/2009	08-13555 (JMP)	60530	\$10,488,176.96	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
13	HIMFIELD LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	10/27/2009	08-13555 (JMP)	50006	\$20,000,000.00	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
14	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1- 1102 CAYMAN ISLANDS	11/02/2009	08-13555 (JMP)	62720 ¹	\$36,646,491.68	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*

¹ Claim 62720 is being expunged solely with respect to its asserted claim of \$8,420,766.67 for the security with ISIN XS0186852728. The remainder of Claim 62720 asserting a claim totaling \$28,225,725.01 for other securities is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to those portions of Claim 62720 in the future.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
15	ITOCHU CAPITAL SECURITIES, LTD. AOYAMA KUMANOJINJA BUILDING 4F 2-2-22, JINGUMAE, SHIBUYA-KU TOKYO, 150-0001 JAPAN	10/26/2009	08-13555 (JMP)	47376	\$7,699,903.66	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
16	IYONADA GYOGYOU SHINKOU KYOUKAI (FOUNDATION) 4-6-2 NIBANCHOU MATSUYAMA CITY EHIME , 790-0002 JAPAN	12/26/2008	08-13555 (JMP)	1447	Undetermined	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
17	KATSUMI YOSHIDA 275 HAYAKITA-GENBU ABIRA-CHO YUFUTSU-GUN HOKKAIDO, 059-1432 JAPAN	11/02/2009	08-13555 (JMP)	61147	\$1,430,205.94	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIM				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
18	KIMURA SECURITIES CO., LTD. ATTN: KAZUYUKI HORI NAGOYA-SHI NAKA-KU SAKAE 3-8-21 AICHI, 460-0008 JAPAN	10/30/2009	08-13555 (JMP)	59200	\$1,892,863.90*	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
19	KING'S TOWN BANK CHUNG-PING LIU JONES DAY 6F, 2 TUN HWA S. ROAD, SEC. 2 TAIPEI, 106 TAIWAN, PROVINCE OF CHINA	11/04/2009	08-13555 (JMP)	64657	\$8,747,666.33*	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ATTN: STEVEN ANTHONY PEARSON 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	11/02/2009	08-13555 (JMP)	62783	\$1,678,643,405.28*
20	KOSEI SECURITIES CO., LTD., THE 2-1-10 KITAHAMA, CHUO-KU OSAKA CITY OSAKA, 541-0041 JAPAN	10/26/2009	08-13555 (JMP)	46848	\$832,297.00	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
21	LOVELY QUEEN CO, LTD 2-5 KANO KOTOBUKI- CHO GIFU-CITY GIFU, 500-8535 JAPAN	10/23/2009	08-13555 (JMP)	45655	\$1,853,226.33	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
22	MAEDA SECURITIES CO LTD ATTN: YOSHIAKI TAKAKURA FUKUOKA-SHI CHUO-KU TENJIN 2-13-1 FUKUOKA BANK HEAD OFFICE BUILDING 9TH FL FUKUOKA, 810-0001 JAPAN	04/27/2010	08-13555 (JMP)	66580	\$8,044,671.56	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
23	MARY CHOCOLATE CO. LTD ATTN: MITSUGU FUTUHASHI 7-1-14 OMORI-NISHI, OTA-KU TOKYO, JAPAN	10/23/2009	08-13555 (JMP)	44992	\$953,470.63	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
24	MARY CHOCOLATE CO., LTD. ATTN: MITSUGU FURUHASHI KO ANADA, ATTORNEY AT LAW ARK MORI BLDG. 36F 12- 32 AKASAKA I-CHOME TOKYO, 107-6036 JAPAN	10/23/2009	08-13555 (JMP)	45097	\$953,470.63	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
25	MERRILL LYNCH INTERNATIONAL TRANSFEROR: MERRILL LYNCH JAPAN SECURITIES CO. LTD ATTN: JAMES RUSSELL WARWICK COURT, 2 KING EDWARD STREET LONDON, EC1A 1HQ UNITED KINGDOM	10/29/2009	08-13555 (JMP)	56114	\$3,957,017.09	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPOGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
26	MERRILL LYNCH INTERNATIONAL TRANSFEROR: ASAHI SHINKIN BANK, THE ATTN: JAMES RUSSELL WARWICK COURT, 2 KING EDWARD STREET LONDON, EC1A 1HQ UNITED KINGDOM	05/25/2010	08-13555 (JMP)	66693	\$4,725,655.22	TRANSFERRED TO: MERRILL LYNCH INTERNATIONAL TRANSFEROR: THE ASAHI SHINKIN BANK ATTN: JAMES RUSSELL WARWICK COURT 2 KING EDWARD STREET LONDON, EC1A 1HQ	11/02/2009	08-13555 (JMP)	62783	\$4,746,760.00
27	MERRILL LYNCH INTERNATIONAL TRANSFEROR: MERRILL LYNCH JAPAN SECURITIES CO. LTD ATTN: JAMES RUSSELL WARWICK COURT, 2 KING EDWARD STREET LONDON, EC1A 1HQ UNITED KINGDOM	08/12/2010	08-13555 (JMP)	67014	\$4,744,283.00	TRANSFERRED TO: MERRILL LYNCH INTERNATIONAL TRANSFEROR: MERRILL LYNCH JAPAN SECURITIES CO. LTD ATTN: JAMES RUSSELL WARWICK COURT 2 KING EDWARD STREET LONDON, EC1A 1HQ	11/02/2009	08-13555 (JMP)	62783	\$4,746,760.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
28	MERRILL LYNCH INTERNATIONAL TRANSFEROR: MERRILL LYNCH JAPAN SECURITIES CO. LTD WARWICK COURT 2 KING EDWARD STREET ATTN: JAMES RUSSELL LONDON, EC1A 1HQ UNITED KINGDOM	10/11/2010	08-13555 (JMP)	67126	\$954,717.42	TRANSFERRED TO: MERRILL LYNCH INTERNATIONAL TRANSFEROR: MERRILL LYNCH JAPAN SECURITIES CO., LTD. ATTN: JAMES RUSSELL 2 KING EDWARD STREET LONDON, EC1A 1HQ	11/02/2009	08-13555 (JMP)	62783	\$949,352.00
29	MITSUI SECURITIES, CO., LTD. ATTN: GENERAL AFFAIRS DEPARTMENT 21-1 1 CHOME JUNKA FUKUI, 910-0023 JAPAN	11/02/2009	08-13555 (JMP)	62852	\$2,561,326.94	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
30	MORGAN STANLEY & CO INTERNATIONAL PLC TRANSFEROR: YAMAGATA BANK LTD., THE 25 CABOT SQUARE CANARY WHARF LONDON, E14 4QA UNITED KINGDOM	10/28/2009	08-13555 (JMP)	51780	\$9,562,057.75	TRANSFERRED TO: MORGAN STANLEY & CO. INTERNATIONAL PLC TRANSFEROR: THE YAMAGATA BANK LTD 25 CABOT SQUARE CANARY WHARF LONDON, E14 4QA	11/02/2009	08-13555 (JMP)	62783	\$9,493,521.00

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
31	MORGAN STANLEY & CO. INTERNATIONAL PLC TRANSFEROR: ETOILE KAITO & CO., INC. 25, CABOT SQUARE CANARY WHARF LONDON, E14 4QA UNITED KINGDOM	07/06/2010	08-13555 (JMP)	66921	\$1,892,684.70	TRANSFERRED TO: MORGAN STANLEY & CO. INTERNATIONAL PLC TRANSFEROR: ETOILE KAITO & CO., INC. 25, CABOT SQUARE CANARY WHARF LONDON, E14 4QA	11/02/2009	08-13555 (JMP)	62783	\$1,898,704.00
32	NIHON TOKUSAN NOUSAKUMOTSU SHUBYO KYOUKAI HAKUA BUILDING, 2-4-1 AKASAKA, MINATO-KU TOKYO, 107-0052 JAPAN	10/22/2009	08-13555 (JMP)	44517	\$1,088,294.00	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
33	NISHIMURA SECURITIES CO., LTD. ATTN: DAISETSU MUSO KYOTO-SHI SHIMOGYO- KU SHJO-DORI TAKAKURA NISHIIRU TACHIURI NISHIMACHI 65 KYOTO, 600-8007 JAPAN	10/30/2009	08-13555 (JMP)	59197	\$3,851,978.05*	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
34	QUANTUM PARTNERS LP. TRANSFEROR: GOLDMAN SACHS & CO. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10106	03/30/2010	08-13555 (JMP)	66433	\$4,740,519.55	TRANSFERRED TO: QUANTUM PARTNERS LDC TRANSFEROR: GOLDMAN, SACHS & CO. C/O SOROS FUND MANAGMENT LLC 888 SEVENTH AVE NEW YORK, NY 10106	11/02/2009	08-13555 (JMP)	62783	\$4,746,760.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
35	SATO PHARMACEUTICAL CO., LTD. ATTN: HIROO YASUMA, EXECUTIVE OFFICER 5-27, 1-CHOME, MOTOAKASAKA MINATO-KU TOKYO, 107-0051 JAPAN	10/28/2009	08-13555 (JMP)	50846	\$38,045,270.33	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
36	SHINKONG FINANCE (HK) LIMITED DAVID W. PARHAM, BAKER & MCKENZIE LLP 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	04/28/2009	08-13555 (JMP)	3996	\$6,000,000.00	TRANSFERRED TO: SC LOWY PRIMARY INVESTMENTS, LTD. TRANSFEROR: SC LOWY FINANCIAL (HK) LTD. C/O SC LOWY ASSET MANAGEMENT (HK) LTD.; ATTN: STEVE LYONS SUITE 1403, 14/F NINE QUEEN'S ROAD, CENTRAL HONG KONG,	11/02/2009	08-13555 (JMP)	62783	\$6,027,650.00

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
37	SHOIN GAKUEN 1-16-10 KITAZAWA, SETAGAYAKU TOKYO, 155-8611 JAPAN	10/27/2009	08-13555 (JMP)	47764	\$1,941,579.12	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
38	STRATEGIC VALUE MASTER FUND, LTD. C/O STRATEGIC VALUE PARTNERS, LLC ATTENTION: ALAN J. CARR 100 WEST PUTNAM AVENUE GREENWICH, CT 06830	06/09/2010	08-13555 (JMP)	66806	\$5,691,092.82	TRANSFERRED TO: STRATEGIC VALUE MASTER FUND, LTD. TRANSFEROR: HSBC SECURITIES JAPAN LIMITED C/O STRATEGIC VALUE PARTNERS, LLC 100 WEST PUTNAM AVENUE GREENWICH, CT 06830	11/02/2009	08-13555 (JMP)	62783	\$5,708,138.00

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
39	TAKAGI SECURITIES CO., LTD. 1-8-3, NIHONBASHI- MUROMACHI CHUO-KU, TOKYO, 103- 0022 JAPAN	10/28/2009	08-13555 (JMP)	50282	\$6,879,419.07	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
40	TAKAMIYA CO, LTD 1-1 MAEDA KIGYO DANCHI, YAHATA HIGASHI-KU KITAKYUSHU-CITY FUKUOKA, 805-8539 JAPAN	11/02/2009	08-13555 (JMP)	61048	\$2,860,411.90	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
41	TAKEDA GENERAL HOSPITAL 3-27 YAMAGAMACHI AIZUWAKAMATSUSHI FUKUSHIMAKEN, 965- 8585 JAPAN	10/28/2009	08-13555 (JMP)	50554	\$926,613.16	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
42	THE SAIKYO SHINKIN BANK SHINJUKU 4-3-20 SHINJUKU-KU TOKYO, 160-0022 JAPAN	10/27/2009	08-13555 (JMP)	48564 ²	\$33,033,032.43	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

² Claim 48564 is being expunged solely with respect to its asserted claim of \$18,993,257.41 for the securities with ISINs XS0317981081, XS0343216809, XS0343217104, and XS0343584602. The remainder of Claim 48564 asserting a claim totaling \$14,039,775.02 for other securities is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to those portions of Claim 48564 in the future.

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
43	TODAKA MINING CO., LTD. 6-7 GONOMOTO-MACHI TSUKUMI CITY OITA PREF, JAPAN	12/16/2010	08-13555 (JMP)	67254 ³	\$10,571,653.12	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
44	TODAKA RYUKEISHA CO., LTD 6-7 GOUNOMOTO- MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66876	\$3,705,762.48	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

³ Claim 67254 is being expunged solely with respect to its asserted claim of \$8,337,965.54 for the securities with ISINs XS0309186731, XS0318538930, XS0319359039, XS0327713359, and XS0365822781. The remainder of Claim 67254 asserting a claim totaling \$2,233,687.58 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' rights to object to that portion of Claim 67254 in the future.

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OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
45	TOWA PHARMACEUTICAL CO., LTD. 2-11, SHINBASHI-CHO, KADOMA OSAKA, JAPAN	10/30/2009	08-13555 (JMP)	59027	Undetermined	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62
46	TV ASAHI CORPORATION 6-9-1, ROPPONGI, MINATO-KU TOKYO, 106-8001 JAPAN	10/30/2009	08-13555 (JMP)	59205	\$9,463,424.00	TRANSFERRED TO: LEHMAN BROTHERS JAPAN INC TRANSFEROR: LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ROPPONGI HILLS MORI TOWER 37F ATTENTION: MASAKI KANEHYO6-10-1 ROPPONGI, MINATO-KUTOKYO, 106-6137,	11/02/2009	08-13555 (JMP)	62783	\$234,592,453.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
47	VARDE INVESTMENT PARTNERS, LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA P.J. STEFFER 8500 NORMANDALE LAKE BLVD., SUITE 1500 MINNEAPOLIS, MN 55437	09/29/2010	08-13555 (JMP)	67109	\$199,694.90*	TRANSFERRED TO: VARDE INVESTMENT PARTNERS, LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA P.J. STEFFER8500 NORMAN DALE LAKE BLVD., SUITE 1500 MINNEAPOLIS, MN 55437	11/02/2009	08-13555 (JMP)	62783	\$198,832.28
	TRANSFERRED TO: THE VARDE FUND LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$91,256.67	TRANSFERRED TO: THE VARDE FUND LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMAN DALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$90,862.48
	TRANSFERRED TO: THE VARDE FUND V-B LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$20,261.25	TRANSFERRED TO: THE VARDE FUND V-B LP TRANSFEROR: GOLDMAN, SACHS & CO.ATTN: EDWINA PJ STEFFER8500 NORMANDALE LAKE BLVD, STE 1500MINNEAPOLIS, MN 55437				\$20,173.73

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
TRANSFERRED TO: THE VARDE FUND VIII LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, ST E 1500 MINNEAPOLIS, MN 55437				\$162,090.01	TRANSFERRED TO: THE VARDE FUND VIII LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMAN DALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437	11/02/2009	08-13555 (JMP)	62783	\$161,389.84
TRANSFERRED TO: THE VARDE FUND IX LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$653,384.82	TRANSFERRED TO: THE VARDE FUND IX LP TRANSFEROR: GOLDMAN, SACHS & CO.ATTN: EDWINA PJ STEFFER8500 NORMANDALE LAKE BLVD, STE 1500MINNEAPOLIS, MN 55437				\$650,562.45
TRANSFERRED TO: THE VARDE FUND IX-A LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$84,286.80	TRANSFERRED TO: THE VARDE FUND IX-A LP TRANSFEROR: GOLDMAN, SACHS & CO.ATTN: EDWINA PJ STEFFER8500 NORMANDALE LAKE BLVD, STE 1500MINNEAPOLIS, MN 55437				\$83,922.71

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 188: EXHIBIT A - DUPLICATIVE LPS CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIM

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	Name	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
TRANSFERRED TO: THE VARDE FUND X (MASTER) LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$602,927.15	TRANSFERRED TO: THE VARDE FUND X (MASTER) LP TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMAN DALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437	11/02/2009	08-13555 (JMP)	62783	\$600,322.74
TRANSFERRED TO: VARDE INVESTMENT PARTNERS (OFFSHORE) MASTER, L.P. TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$93,039.66	TRANSFERRED TO: VARDE INVESTMENT PARTNERS (OFFSHORE) MASTER, L.P. TRANSFEROR: GOLDMAN, SACHS & CO. ATTN: EDWINA PJ STEFFER 8500 NORMAN DALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437				\$92,637.77
TOTAL				\$645,574,647.14					

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' ONE HUNDRED EIGHTY-EIGHTH
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE LPS CLAIMS)**

Upon the one hundred eighty-eighth omnibus objection to claims, dated September 12, 2011 (the "One Hundred Eighty-Eighth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim, ECF No. 6664 (the "Procedures Order"), to disallow and expunge the Duplicative LPS Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, either exactly or in substance, all as more fully described in the One Hundred Eighty-Eighth Omnibus Objection to Claims; and due and proper notice of the One Hundred Eighty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Eighty-Eighth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Eighty-Eighth

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Eighty-Eighth Omnibus Objection to Claims.

Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Eighty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (*i.e.*, the Duplicative LPS Claims) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicative LPS Claims shall be treated as having been filed in support of the corresponding Surviving Claims; and is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicative LPS Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors’ rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicative LPS Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative LPS Claim in these chapter 11 cases (the “Reinstated Claim”), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred

Eighty-Eighth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE